

Questions & Answers

Q: Why did my property taxes go up?

A: Your tax bill is the calculation of the *Value* multiplied by the *Tax Rate*. Increases can occur due to either, or both, increased property values or higher budget demands from jurisdictions who receive property tax dollars. A comparison of the values and rates, between last year's tax bill and this year's tax bill, can show you the specific areas of increase or decrease.

Q: I am a new owner of this property, why am I billed for the entire year?

A: Property taxes are assessed against the property. The Treasurer's Office does not pro-rate taxes between new and former owners. During the closing of a typical real estate transaction, tax amounts are pro-rated between the buyer and seller by your title/escrow company. You may confirm this on your closing statement or by contacting your title/escrow company.

Q: What time period does this bill cover?

A: This bill is for the calendar year January 1st through December 31st.

Q: How do I get a copy of the tax bill?

A: A tax bill can be viewed or printed from the Treasurer's web site, or you may call us and have the tax due recited over the phone or call our "FaxBack" number and have your bill faxed to you.

Q: I sold my property, what should I do with the bill?

A: You may forward the bill to the new owner or mark the envelope "SOLD" and return it to the Treasurer's Office.

Q: I've applied for the Senior Property Valuation Protection, why did my taxes increase?

A: The valuation protection freezes the Full Cash Value (secondary value). It does not limit tax *rate* increases or increases in your Primary or Limited Value, either of which could result in a tax increase.

Q: May I pay my taxes with a credit card?

A: Current taxes can be paid on-line at our website and by phone to a third party company that charges a convenience fee for each payment.

Contact Us

Please be prepared to furnish the Customer Service Representative with a parcel number when making an inquiry on your property.

Email Treasurer@mail.maricopa.gov

Web Site <http://treasurer.maricopa.gov>

Customer Service (602) 506-8511

FaxBack (602) 506-8511

TDD (602) 506-2348

Assessor (602) 506-3406

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301 West Jefferson Street, Ste. 100
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Office hours 8 a.m. to 5 p.m. weekdays



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ADDRESS CHANGE

Use the Internet <http://treasurer.maricopa.gov/parcels>, enter your parcel number, then click on "Request Name/Mailing Address Changes. You can also call (602) 506-8511.

In accordance with the Americans with Disabilities Act, the County Treasurer will provide materials in alternative formats and will make other reasonable accommodations upon request.

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*This brochure is provided
by the **Maricopa County
Treasurer** to assist home-
owners in understanding
Arizona property tax laws.*

Property Tax Information Guide

Your Tax Dollars At Work



Education

75%



Cities, Towns &
Special Districts

15%



County

10%

100%

Property taxes are used to pay for education, fund cities, towns and special districts and to support County Services such as Public Safety, Courts, Health Care, etc.

Property Tax General Information

VALUE NOTIFICATION

The County Assessor determines property values and provides notification of valuation. Please contact the Assessor’s Office for the latest valuation information on your property.

NEW OWNERSHIP

If you are a new owner, you should call the Treasurer’s Office to update name and address information prior to September when tax bills are mailed.

MORTGAGES

If you receive a tax bill and a mortgage company is responsible for payment of your taxes, you should contact them to confirm their receipt of tax information from the County Treasurer.

PAYMENTS BY MAIL

We accept personal checks, cashier’s checks or money orders by mail. Payments postmarked on or before the delinquent date will be posted as a non-delinquent payment.

INTEREST

The Treasurer must assess interest on all delinquent payments at the rate of 16% per year (simple), pro-rated monthly on the first day of each month. Failure to receive a tax statement is not a legal reason for waiving interest.

ANNUAL TAX STATEMENTS

Annual property tax statements are issued on a calendar year basis, and are printed and mailed in September of that year.

If the total property tax **amount due is less than or equal to \$100:**

- The entire amount of the taxes is due on October 1 and becomes delinquent after 5:00 p.m. on November 1.

If the total property tax **amount due is greater than \$100**, your property tax may be paid in full or in two installments:

- The due date for the **first half** is October 1. The first half installment becomes delinquent after 5:00 p.m. on November 1.
- The **second half** tax is due March 1 of the following year, and becomes delinquent after 5:00 p.m. on May 1.
- Taxes may be **paid in full** by December 31 without interest penalty.

To avoid paying on the wrong property, always check the property description and parcel number on the tax statement with your records.

If you are responsible for paying taxes, i.e. no mortgage, and have not yet received a tax statement by October 15, please contact the Treasurer so that payment can be made before the first half becomes delinquent.

Property Tax Calendar

September

Tax Statements are sent to mortgage companies and taxpayers without mortgages. Taxpayers with mortgages are sent Information Notices.

October 1

First half property taxes due.

November 1*

First half property taxes are delinquent at 5:00 p.m.

December 31

Taxes may be paid in full by December 31 without interest penalty if the amount due is over \$100.

March 1

Second half property taxes due.

May 1*

Second half property taxes are delinquent at 5:00 p.m.

**If November 1 or May 1 is a Saturday, Sunday or legal holiday, the time of delinquency is 5:00 p.m. on the next business day.*